

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2009-10**

Department:

**TREASURER-**

**TAX COLLECTOR (00500)**

Function:

**General**

Activity:

**Finance**

Fund:

**General**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2007-08</u>	<u>BOARD APPROVED EXPENDITURES 2008-09</u>	<u>DEPARTMENT REQUEST 2009-10</u>	<u>CAO RECOMMENDATION 2009-10</u>
<b><u>SALARIES &amp; EMPLOYEE BENEFITS</u></b>				
710102 Permanent Salaries	445,438	440,100	480,000	480,000
710103 Extra Help	13,485	14,000	7,500	7,500
710200 Retirement	96,153	134,500	123,500	123,500
710300 Health Insurance	66,305	68,000	66,600	66,600
710400 Workers' Compensation Insurance	2,130	1,796	1,871	1,871
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>623,511</b>	<b>658,396</b>	<b>679,471</b>	<b>679,471</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
720300 Communications	3,119	4,500	3,600	3,600
720600 Insurance	175	177	139	139
720800 Maintenance - Equipment	6,753	10,000	12,200	10,700
721100 Memberships	200	200	200	200
721300 Office Expense	19,660	22,000	28,450	22,000
721400 Professional & Specialized Services	27,708	35,000	122,566	60,000
721500 Publications & Legal Notices	4,059	3,500	2,500	2,500
721600 Rents & Leases-Equipment	383	0	0	0
721900 Special Departmental Expense	90	0	0	0
722000 Transportation & Travel	6,283	6,000	7,045	5,500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>68,430</b>	<b>81,377</b>	<b>176,700</b>	<b>104,639</b>
<b><u>FIXED ASSETS</u></b>				
740300 Equipment	4,537	1,200	17,751	0
<b>TOTAL FIXED ASSETS</b>	<b>4,537</b>	<b>1,200</b>	<b>17,751</b>	<b>0</b>
<b>TOTAL - TREASURER-TAX COLLECTOR</b>	<b>696,478</b>	<b>740,973</b>	<b>873,922</b>	<b>784,110</b>

COMMENTS

The Treasurer-Tax Collector serves as the County depository, maintaining and reconciling all bank accounts, and invests all County, School District, and Special District funds contained in the County's co-mingled pool based on safety, liquidity, and yield. Funds are scheduled to mature to meet the cash flow requirements of these entities. The Treasurer-Tax Collector's Office prepares and collects secured, supplemental, and unsecured property taxes; assists in maintenance of the Integrated Property Tax Computer System; conducts regular sales of tax defaulted land; prepares and collects business licenses and transient occupancy taxes (hotel and motel). The Treasurer-Tax Collector provides guidance when the County issues debt and chairs the County Debt Advisory Committee.

WORKLOAD

	<u>Actual</u> <u>2007-08</u>	<u>Actual &amp; Estimated</u> <u>2008-09</u>	<u>Estimated</u> <u>2009-10</u>
<b><u>TAX COLLECTOR</u></b>			
Secured Tax Statements	56,282	58,370	60,000
Payment Plans-Secured	548	692	700
Notice of Impending Powers to Sell	54	50	40
Parcels Published for Sale	12	10	10
Parcels Sold	0	0	6
Supplemental Tax Statements	9,583	9,000	9,000
Unsecured Tax Statements	6,131	6,496	6,200
Unsecured Liens	678	746	700
Mobile Home Tax Clearances	83	75	100
Refunds and Returned Items	1,428	955	2,500
Business Licenses	2,409	2,400	2,400
4-Pay Payment Plans	73	69	75
<b><u>TREASURER</u></b>			
Credit Card Transactions	1,695	1,500	1,500
Cash Receipts (Permits)	8,346	8,500	8,500
Auditor Warrants Processed	33,172	25,000	25,000
County Payroll Warrants	11,058	6,000	6,000
County Welfare Warrants	15,298	15,000	15,000

WORKLOAD (continued)

	<u>Actual 2007-08</u>	<u>Actual &amp; Estimated 2008-09</u>	<u>Estimated 2009-10</u>
<b>WORK PROGRAM</b>			
Journal Entries (GL & SCH)			
School Journal Entries	1,450	1,600	1,600
Auditor Journal Entries	2,694	2,700	2,700
Investment Transactions			
Number of Wires In	275	270	270
Numbers of Wires Out	379	350	350

STAFFING

	<u>2008-09 Authorized</u>	<u>2009-10 Request &amp; Recommend</u>
<b><u>Permanent</u></b>		
Account Clerk I or II	3	3
Accounting Technician I	1	1
Accounting Technician II	1	1
Administrative Analyst I/II	1	1
Assistant Treasurer-Tax Collector	1	1
Senior Account Clerk	1	1
Treasurer-Tax Collector	<u>1</u>	<u>1</u>
<b>Total Permanent</b>	<b>9</b>	<b>9</b>

NOTE: There are currently no vacant positions in this Department. Should a position become open during this fiscal year, it is recommended that the position not be filled. No fiscal impact has been projected for this possible vacancy.

**SALARIES & EMPLOYEE BENEFITS**

- 710102      Permanent Salaries are recommended at \$480,000 based on present cost of staff.
- 710103      Extra Help (\$7,500) is recommended decreased \$7,500 from current year appropriations and provides clerical support during peak collection periods and to assist with the workload required by the supplemental tax rolls.
- 710200      Retirement reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300      Health Insurance is based on the employer's share of health insurance premiums.
- 710400      Workers' Compensation reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

**SERVICES & SUPPLIES**

- 720300      Communications (\$3,600) costs are recommended, based on current expenditures.
- 720600      Insurance reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800      Maintenance - Equipment (\$10,700) provides maintenance for (1) typewriter, calculators, terminals, microfilmer/endorser, FAX machine, file reader/printer and telephones. The following service contracts are included: Treasury vault (\$400), mail opener (\$700), NCR Scanner/Processor (\$8,500) and Canon Scanner/Processor (\$600); all of the costs for service contracts will be recovered from Treasury Administration fees except for the mail opener (\$700).
- 721100      Memberships is recommended at \$200 for membership in the State Association of County Treasurers and State Association of Tax Collectors.
- 721300      Office Expense (\$22,000) is recommended based on actual usage, and provides for general supplies, forms, printing and envelopes. This amount includes \$200 for subscriptions relating to investments and code enforcement, \$350 for legal updates, and \$2,000 for computer supplies.

SERVICES & SUPPLIES (continued)

721400 Professional & Specialized Services (\$60,000) is recommended based on previous and current year expenditures. This account includes the cost to enhance the computer system in the Treasurer-Tax Collector's Department concerning the following programs:

<u>Tax Collector</u>	<u>Requested</u>
Litigation Guarantees	\$ 1,000
Constable/Collections	350
*Pre-Sort Center	4,500
 <u>Treasury</u>	
Banking Services	\$ 84,000
Audit of Investment Portfolio	2,000
Financial Advisor Services	4,000
Wells Fargo Tobacco Fund Trustee	3,000
SymPro on-site technical assistance	2,000
 <u>Software Maintenance (Treasury)</u>	
License Fees/Financial Management System	\$ 6,800
RT/Lawrence Check Remittance System	3,700
RT/Lawrence Counter Solution	450
Check 21 Conversion	<u>7,516</u>
TOTAL	\$119,316

NOTE: Booking services and other related service expenses for these functions in this Department vary and fluctuate depending on the amount of cash the County has deposited at the bank. The Treasurer-Tax Collector may at mid-year need to request additional appropriation of revenue and expenses from all the trust accounts for these services.

The banking costs are recovered through the interest administration fee (Account #662723). All of the costs in the Professional & Specialized Services account are recoverable except for the Pre-Sort Center mailing costs.\*

721500 Publications & Legal Notices (\$2,500) This account is reduced \$1,000 from last fiscal year, and pays for delinquent tax notices and notice of excess proceeds, which are recoverable tax sale costs.

722000 Transportation & Travel is recommended at \$5,500. These funds are used to pay for trips to deposit money and out-of-County travel for meetings, seminars, and training.

**FIXED ASSETS**

The Department has requested 16 computers and surge protectors be replaced (\$13,697), as well as a laser production printer (\$3,506) and a Fujitsu Scanner (\$548), totaling \$17,751 . This equipment was recommended for replacement in the 2009-10 IT Strategic Plan. This request is not addressed in this budget, and is included in the Information Technology budget.